## Form 4797 Department of the Treasury

Internal Revenue Service

## **Supplemental Schedule of Gains and Losses**

(Includes Gains and Losses from Sales or Exchanges of Assets Used in a Trade or Business and Involuntary Conversions)
To be filed with Form 1040, 1041, 1065, 1120, etc.—See Separate Instructions

1978

Name(s) as shown on return

Identifying number as shown on page 1 of your tax return

SECTION A.—Involuntary Conversions	Due to Casu	alty and The	ft (See Instruc	tion F)		
<ul> <li>a. Kind of property (if necessary, attach additional descriptive details not shown below)</li> </ul>	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price less expense of sale	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, and cost of subsequent improvements (if not purchased, attach ex- planation)	g. Gain or loss (d plus e less f)
1						
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<ul><li>2 Gain, if any, from line 25, Part III o</li><li>3 Combine the amounts on lines 1 a</li></ul>	nd 2. Enter he			<del>-</del>		
(a) For all except partnership retur (1) If line 3 is zero or a gain, (2) If line 3 is a loss, enter the	enter that am loss on line 7.	•				
(b) For partnership returns: Enter						
SECTION B.—Sales or Exchanges of F tion A) (See Instruction	roperty Usea n F)	In Trade or E	susiness and C	ertain involuntar	y Conversions (Not	t Reportable in Sec
4						
					<del></del>	
			.======================================			
	ad E   Embau ba			n casualty and th	neft	
<ul> <li>6 Combine the amounts on lines 4 at</li> <li>(a) For all except partnership return</li> <li>(1) If line 6 is a gain, enter the instruction F.</li> <li>(2) If line 6 is zero or a loss,</li> <li>(b) For partnership returns: Enter</li> </ul>	ns: e gain as a lor enter that am	ere, and on thing-term capitations	e appropriate I al gain on Sche 3.	ine as follows . edule D (Form 10		t is being filed. See
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(a) For all except partnership return (1) If line 6 is a gain, enter the instruction F.  (2) If line 6 is zero or a loss, (b) For partnership returns: Enter:  Part II Ordinary Gains and  a. Kind of property (if necessary, attach additional descriptive details not shown below)  7 Amount, if any, from line 3(a)(2).  8 Amount, if any, from line 6(a)(2).  9 Gain, if any, from line 24, Part III of Other ordinary gains and losses:	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price less expense of sale	edule D (Form 10 nedule K (Form 1 e. Depreciation allowed (or allowable) since acquisition	40, 1120, etc.) tha  065), line 8.  f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation)	g. Gain or loss
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(2) Redetermine the gain or (loss) on line 11, excluding the loss (if any) entered on line 11(b)(1). Enter

here and on Form 1040, line 16.

## Part III

## Gain From Disposition of Property Under Sections 1245, 1250, 1251, 1252, 1254—Assets Held More Than One Year (See Separate Instructions)

Note: For livestock, see section 1231(b)(3) or instruction A for a longer holding period.

Skip lines 20 and 21 if there are no dispositions of farm property or farmland, or if this form is filed by a partnership.

		Skip lilles 20 and 21 if there are no dispositions of ta	Date acquired	Date sold				
12	Des	cription of sections 1245, 1250, 1251, 1252, and 1254 p	(mo., day, yr.)	(mo., day, yr.)				
	(A)							
	(B)		i					
	(C)							
_	(D)_		Property	Property	Property	Property		
		te lines 12(A) through 12(D) to these columns ▶▶▶	(Å)	(B)	(c)	(D)		
		s sales price less expense of sale						
		or other basis						
	-	eciation (or depletion) allowed (or allowable)						
	_	gain, subtract line 16 from line 13						
	If se	ction 1245 property: Depreciation allowed (or allowable) after applicable date (see instructions)						
	(b)	Enter smaller of line 17 or 18(a)						
19		ection 1250 property:						
		Additional depreciation after 12/31/75 (see instructions)						
		Applicable percentage times the smaller of line 17 or line 19(a)						
		Subtract line 19(a) from line 17 (If line 17 is not more than						
		line 19(a), skip lines 19(d) through 19(h), and enter the amount						
		from line 19(b) on line 19(i))						
		Applicable percentage times the smaller of line 19(c) or 19(d)	***************************************					
		(see instruction H.4)						
		Subtract line 19(d) from line 19(c) (If line 19(c) is not more than						
		line 19(d), skip lines 19(g) and 19(h), and combine the amounts						
		on lines 19(b) and 19(e) on line 19(i))						
		Additional depreciation after 12/31/63 and before 1/1/70						
	(h)	Applicable percentage times the smaller of line 19(f) or 19(g)						
		(see instruction H.4)						
20	If se	Add lines 19(b), 19(e), and 19(h)						
20	(a)	If farmland, enter soil, water, and land clearing expenses for current year and the four preceding years .						
	(b)	If farm property other than land, subtract line 18(b) from line 17;						
		if farmland, enter smaller of line 17 or 20(a) (see instruction H.5)						
		Excess deductions account (see instruction H.5)		<del></del>				
21	<u> </u>	ection 1252 property:						
21		Soil, water, and land clearing expenses made after 12/31/69		l				
		Amount from line 20(d), if none enter a zero						
	• •	Subtract line 21(b) from line 21(a). (If line 21(b) is more than line 21(a), enter zero.)						
	(d)	Line 21(c) times applicable percentage (see instruction H.5)						
	(e)	Subtract line 21(b) from line 17						
==		Enter smaller of line 21(d) or 21(e)						
22	(a)	ection 1254 property: Intangible drilling and development costs deducted after 12/31/75 (see instruction H.6)						
~	(b)	Enter smaller of line 17 or 22(a)	(A) through (D	) through line	22(h) before go	ning to line 23)		
						1		
23	Tot	al gains for all properties (add columns (A) through (D),	and 22/b) Ente	r here and on Part	· · · · · · · · · · · · · · · · · · ·			
24	Add columns (A) through (D), lines 18(b), 19(i), 20(d), 21(f), and 22(b). Enter here and on Part II, line 9 25 Subtract line 24 from line 23. Enter the portion attributable to casualty and theft on Part I, line 2; enter the portion attributable to casualty and theft on Part I, line 2; enter the portion attributable to casualty and theft on Part I, line 2; enter the portion attributable to casualty and theft on Part II, line 2.							
<b>∠</b> 5	tion attributable to other than casualty and theft on Part I, line 5							